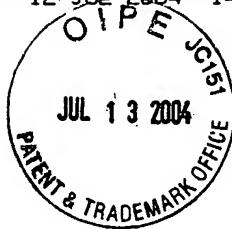


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DECLARATION AND POWER OF ATTORNEY

As a below-named inventor, I hereby declare that: My residence, post-office address, and citizenship are as stated below next to my name.

I believe that I am the original, first, and sole inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled

MACHINING DIFFERENTIAL HOUSINGS

the specification of which was filed 23 February 2004 as application 10/784,463.

I hereby state that I have reviewed and understand the contents of the above-identified specification, including the claims.

I acknowledge the duty to disclose information which is material to patentability as defined in 37 CFR 1.56.

I hereby claim foreign priority benefits under 35 USC 119 of any foreign application for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

Prior Foreign Application

Country	Number	Filing Date	Priority claimed
Germany	10307977.7	24 February 2003	Yes

I hereby appoint as attorneys to prosecute this application and to transact all business connected therewith:

Herbert Dubno, Reg. 19,752; Andrew Wilford, Reg. 26,597; Jonathan Myers, Reg. 26,963 and each of them individually.

Address all correspondence to:

The Firm of Karl F. Ross, P.C.
Customer Number 535
5676 Riverdale Avenue, Box 900
Bronx, NY 10471-0900

Direct all telephone calls to: (718) 884-6600

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under 18 USC 1001 and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full name of sole inventor:

Jürgen WALZ

Inventor's signature

Date: 12 July 2004

Residence: Frickenhausen, Germany

Post-office Address: Gutenbergstrasse 3, D-72636 Frickenhausen, Germany

Citizen of Germany